1951

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File No. O. Munis
Govt Tax
Legal Dept. 51

A BRANCH

**Subject:—** Opinions re - Municipal Tax to be paid by Government on Govt Buildings

**File No.** O - Munis Govt Tax | 51

Gen. 194 e.

523-A

# C O N T E N T S .

Legal Department File No. O. Munis. Govt. Tax/1951.

| Sr. No. | R. I. / O. No. | Subject | Pages. |
|---|---|---|---|
| | | Opinions regarding municipal tax to be paid by Govt. on Govt. Buildings. | |
| 1). | 6478<br>23-4-51. | Question:-Whether the eight buildings constructed by the Railway Authorities at Ahmedabad Railway section are exempt from the municipal house tax under Act 285(1) of the construction of India. | 1-2. |

VVK. 27/6/56/

5C.

Legal Department.

The legal position has been fully considered by the R.L.A. in his last opinion No. 11959 dated 22-8-1950. The eight buildings at Ahmedabad Railway station have been recently constructed by the Railway Authorities and as such are exempt from the municipal house tax under Article 285(1) of the Constitution of India. Even if they have been constructed before the Constitution came into operation, they would still be exempt from the said tax as no notification appears to have been issued under section 3 of the Railway (Local Authorities ' Taxation ) Act, 1941. Consequently even if these buildings are used by the Railway Authorities for purposes of profit, they would be exempt from the municipal house tax. The view taken be the Local Self-Government and Public Health Department is correct.

Id/-

Additional Secretary to Government

U.R. to L.S.G. & P.H.D. No. 6478 ,
dated the 23rd April, 1951.